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5 UNITED STATES DISTRICT COURT  
6 NORTHERN DISTRICT OF CALIFORNIA  
7 SAN FRANCISCO DIVISION

8 REZA RAE POURIAN,

9 Plaintiff,

10 v.

11 UNITED STATES OF AMERICA,

12 Defendant.

Case No. 3:18-cv-04536-RS

STIPULATION AND ~~PROPOSED~~ ORDER  
TO REASSIGN RELATED CASE TO  
JUDGE SEEBORG

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14 Pursuant to Local Rules 3-12 and 7-11, the United States, defendant, and Reza Rae Pourian,  
15 plaintiff, stipulate that the Court should decide that the above-captioned case is related to *Jessica*  
16 *Pourian v. United States*, Case No. 3:18-cv-4537-SK and should reassign the latter, higher-  
17 numbered case to Judge Richard Seeborg. This stipulation is filed in support of the Administrative  
18 Motion to Consider Whether Cases Should Be Related filed herewith A proposed order is appended  
19 hereto.

20 Specifically, the parties stipulate that, as required by Local Rule 3-12:

21 1. The two actions concern substantially the same parties, property, transaction, or  
22 event. Both actions are federal income tax refund suits in which the claimants are members  
23 of the same limited liability company, Pourian Family LLC; both actions concern the same  
24 substantive tax issue—whether certain income that Pourian Family LLC received from  
25 Plastikon Industries was a non-taxable distribution or a taxable dividend; and both actions  
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1 concern the same procedural tax issue—whether the administrative refund claims were  
2 complete and timely filed with the Internal Revenue Service.

3 2. It appears likely that there will be an unduly burdensome duplication of labor and  
4 expense or conflicting results if the cases are conducted before different Judges. The  
5 interests and issues in both cases are substantially the same, and the same counsel have  
6 appeared for the parties in both cases.  
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8 DATED this 5th day of September, 2018.

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10 RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

11 /s/ W. Carl Hankla  
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22 **PURSUANT TO STIPULATION, IT IS SO ORDERED** that the Clerk shall reassign  
23 *Jessica Pourian v. United States*, Case No. 3:18-cv-04537-SK, to Judge Richard Seeborg, who  
24 presides over the above-captioned, lower-numbered related case.  
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26 DATE: 9/5/18

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28 **RICHARD SEEBORG**  
U.S. District Judge